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SUMMARY RECORD OF THE 37th MEETING

Chairman:	Mr. ZAHID (Vice-Chairman)	(Morocco)
later:	Mr. DINU (Chairman)	(Romania)
later:	Mr. ZAHID (Vice-Chairman)	(Morocco)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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Revised estimates under section 27: Economic and Social Commission for Western Asia

Administrative and financial implications of decisions and recommendations of the International Civil Service Commission

Representation allowance for under-secretaries-general and assistant secretaries-general

AGENDA ITEM 108: ADMINISTRATIVE AND BUDGETARY COORDINATION OF THE UNITED NATIONS WITH THE SPECIALIZED AGENCIES AND THE INTERNATIONAL ATOMIC ENERGY AGENCY*

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* Items considered together.

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AGENDA ITEM 109: JOINT INSPECTION UNIT*

AGENDA ITEM 111: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS (continued)

The meeting was called to order at 3.30 p.m.

AGENDA ITEM 104: PROGRAMME BUDGET FOR THE BIENNIUM 1992-1993 (continued)

Revised estimates under section 24; Economic and Social Commission for Asia and the Pacific (ESCAP) (A/47/7/Add.7; A/C.5/47/29)

In the absence of Mr. Dinu (Romania), Mr. Zahid (Morocco), Vice-Chairman, took the Chair.

1. The CHAIRMAN drew attention to the report of the Secretary-General (A/C.5/47/29) and the Advisory Committee's report (A/47/7/Add.7, paras. 2 to 5).

2. If there were no comments, he would take it that the Committee wished to recommend to the General Assembly that it should endorse the Advisory Committee's recommendations contained in paragraph 5 of document A/47/7/Add.7. Therefore, should there be a need for additional expenditures in relation to the revised estimates proposed by the Secretary-General for section 24, such expenditures would be reflected in the final performance report under section 24 of the programme budget for the biennium 1992-1993.

3. It was so decided.

Revised estimates under section 21 D; Crime prevention and criminal justice (A/47/7/Add.7; A/C.5/47/40)

4. The CHAIRMAN drew attention to the report of the Secretary-General (A/C.5/47/40) and the Advisory Committee's report (A/47/7/Add.7, paras. 6 to 15).

5. Mr. INOMATA (Japan) said that it was his delegation's understanding that the staffing situation in the Crime Prevention and Criminal Justice Branch was currently under review; he asked what the status of the consultations was regarding a possible increase in the staffing of the Branch. His delegation attached great importance to the work of the Commission on Crime Prevention and Criminal Justice because there was an increasing need for institution-building assistance in European countries in the field of the prevention of crime and the strengthening of criminal justice.

6. Mr. IRUMBA (Uganda) said that, in paragraph 24 of the Secretary-General's report (A/C.5/47/40) and paragraph 14 of the Advisory Committee's report (A/47/7/Add.7), it was indicated that the question of travel of representatives of the regional commissions to the Commission on Crime Prevention and Criminal Justice at its second session would be absorbed from within sections 23 to 26 of the programme budget; he asked whether, in the case of the Economic Commission for Africa, those would be resources that had initially been earmarked for the social sector, and whether any activities would be curtailed.

7. Mr. BAUDOT (Acting Controller) said, with regard to the status of the Secretariat's consultations on strengthening the Crime Prevention and Criminal Justice Branch, in addition to what was being proposed for 1993, that the Secretariat was reviewing the situation, including the total number of posts in the unit, and would reflect the result of those reviews, which would still be in the direction of reinforcement, in the proposals for the 1994-1995 programme budget. It had no reason to believe that the restructuring process would specifically affect that particular programme.

8. Turning to the question from the representative of Uganda, he noted that the United Nations adopted a programme budget with resources allocated to different subprogrammes for reasons of transparency, but that the transfer of resources within a section of the programme budget did not require authorization of the General Assembly or of the Advisory Committee; within the Secretariat the policy was that if resources which had been allocated to a subprogramme were insufficient and the justification was clear, resources could be transferred within a section.

9. The CHAIRMAN suggested that the Committee should recommend to the General Assembly that it should endorse the Secretary-General's suggestions regarding section 21 D (Crime Prevention and Criminal Justice) and the Advisory Committee's recommendations thereon.

10. It was so decided.

Revised estimates under section 27; Economic and Social Commission for Western Asia (ESCWA) (A/47/7/Add.7; A/C.5/47/41)

11. The CHAIRMAN drew attention to the report of the Secretary-General (A/C.5/47/41) and the Advisory Committee's report (A/47/7/Add.7).

12. Mr. MICHALSKI (United States of America), noting that it was indicated in both the reports that the budgetary appropriation for ESCWA would be maintained at the level approved in 1991 but that savings of some $5.6 million would be entered in the first performance report, asked whether the budgetary allocation would remain the same and the amount in question would be deducted from the total.

13. Mr. AHMED (Iraq) said that paragraph 5 of the Secretary-General's report (A/C.5/47/41) referred to lower operating costs at Amman, particularly with regard to salaries and common staff costs, generating savings in the order of $5.6 million. He did not see how those savings could be achieved. The premises occupied by ESCWA in Baghdad, which were worth $150 million, had been rented to ESCWA for a token amount of $1 per year, and the number of local staff had been substantially reduced before ESCWA moved to Amman.

14. Mr. BAUDOT (Acting Controller) said that staff costs would be lower in Amman than they would have been in Baghdad because of inflation and currency fluctuations and because standard costs were lower. The savings would be

(Mr. Baudot)

reflected in the performance report but the money would be retained because the savings would be offset by other costs which were likely to modify the overall figure although it would remain within the budget appropriation of 1991.

15. The CHAIRMAN suggested that the Committee should recommend to the General Assembly that it should endorse the Secretary-General's suggestions on the revised estimates under section 27 (ESCWA) and the Advisory Committee's recommendation thereon.

16. It was so decided.

Administrative and financial implications of the decisions and recommendations contained in the report of the International Civil Service Commission (A/47/7/Add.6 and 30; A/C.5/47/37)

17. The CHAIRMAN drew attention to the Secretary-General's report (A/C.5/47/37) and the Advisory Committee's report (A/47/7/Add.6, paras. 3 to 16).

18. Mr. MICHALSKI (United States of America) assumed that the Committee was taking note of the reports and that the substantive issues would be taken up in the draft resolution on the report of ICSC. On the question of staff assessment, he noted in paragraphs 5 and 6 of the Secretary-General's statement (A/C.5/47/37) that the proposed increase in the current base/floor salary scale would cost just over $1 million but would produce an estimated increase of over $8 million in staff assessment. His delegation saw no logical explanation for that step since staff assessment was designed to cover possible tax increases resulting from salary increases. The written explanation provided on the subject in 1991 had been totally unsatisfactory and his delegation was not prepared to agree to the proposal until a meaningful written explanation was received. It was also disappointed that the question had not been raised in the Advisory Committee's report.

19. Mr. IRUMBA (Uganda) said that, in so far as ICSC's recommendations would bring salaries into line with the remuneration conditions of the comparator, his delegation would support them.

20. As to the conditions of service of under-secretaries-general and assistant secretaries-general, he noted that the Secretary-General, in his statement to the Committee, had indicated that he considered those levels to be political; if that was so, those posts were not international civil service posts and did not properly fall within the purview of ICSC. He therefore supported the Advisory Committee's recommendation in paragraph 12 that consideration of the issue should be deferred until the restructuring process had been completed. He asked when proposals were to be submitted with regard to the establishment of a D-3 level.

21. Mr. INOMATA (Japan) noted that the Advisory Committee was recommending a deferment of action on two proposals of the Secretary-General because of the ongoing restructuring process in the Secretariat. That logic might hold for the second proposal, but he saw no reason why it should apply to the ICSC proposal because ICSC was the custodian of the common system and the proposal covered not only the United Nations but also the specialized agencies. The Committee was therefore considering a specific level of increase in net remuneration on which there was political agreement already.

22. He inquired about the status of the D-3 proposal, and whether it was being considered in ICSC or the Advisory Committee.

23. Mr. BAUDOT (Acting Controller) said that, in his statement to the Committee on item 112 (Personnel questions), the Secretary-General had indicated that there was a policy of differentiating between political and career appointments (A/C.5/47/SR.21, para. 45). He was in no position to provide further information but would make inquiries and inform the Committee as soon as possible.

24. Mr. DUVAL (Programme Planning and Budget Division), referring to the United States question on the financial implications of the ICSC recommendations regarding the base/floor salary, said that the increase in the base salary through the consolidation of classes of post adjustment did not have in itself financial implications for the regular budget other than staff assessment since consolidation was implemented without creating a gain or loss in net compensation to staff. The only costs resulting to the regular budget (other than staff assessment) were due to the fact that payments under the mobility and hardship scheme, as well as separation payments, were pegged on the base salary. There would thus be an increase by $1 million in common staff costs due to that factor, which affected a limited number of staff. So far as section 36 was concerned, however, since staff assessment was calculated on the basis of the base salary, it would show the full impact of the increase in base salary for the entire Professional level staff of the Organization, which explained the apparent disproportion between the two amounts.

25. Mr. MICHALSKI (United States of America) said that, in the past, when there had been a consolidation of classes of post adjustment into base salary, that process had been carried out on an ad hoc basis so as to build up funds in the tax equalization fund. Since there was currently a surplus in that fund, there seemed to be no point in increasing the base salary.

26. The CHAIRMAN suggested that the Committee should take no action, at the current stage, and should revert to the question at the time when it had taken a decision on the resolution on the report of ICSC.

27. It was so decided.

Representation allowance for under-secretaries-general and assistant secretaries-general (A/47/7/Add.6 and A/C.5/47/39)

28. Mr. MICHALSKI (United States of America) said that his delegation opposed the proposed increase, since it had not been determined by reference to the comparator civil service. He welcomed the recommendation of the Advisory Committee that action on the matter should be deferred.

29. The CHAIRMAN suggested that the Committee should recommend to the General Assembly that consideration of the question should be deferred until the restructuring process had been completed.

30. Mr. INOMATA (Japan) said that restructuring was to be a continuous process spread over the next four years. He wondered whether that meant that the Committee would be postponing consideration of the matter indefinitely. He felt that it should be considered at the resumed session in the light of the Secretary-General's proposals for the second stage of restructuring.

31. Mr. IRUMBA (Uganda) agreed that restructuring was a continuing process and wondered when the Committee would return to the matter. If it continued to be postponed, conditions of service would erode. He also felt that the question should be linked to the possible creation of a D-3 level post.

32. Mr. MICHALSKI (United States of America) said that the proposed changes still failed to make the individuals concerned accountable for hospitality and representation expenses. With regard to remarks concerning low levels of remuneration for under-secretaries-general and assistant secretaries-general, he pointed out that many cabinet officials in his own Government earned substantially less.

33. Mr. MERIFIELD (Canada) proposed that the Committee should include in its decision on the subject a provision to the effect that the individuals concerned must be fully accountable for all expenditure on hospitality and representation.

34. Ms. SHENWICK (United States of America) supported that proposal but felt that the amounts concerned should also be reimbursable. Her delegation was willing to approve an increase in the amounts of allowances, provided they were granted on a reimbursable basis and with full accountability.

35. Mr. BAUDOT (Acting Controller) appealed to the Committee not to adopt such terms at the present time. To do so would mean treating representation allowances in the same way as hospitality and that might have far-reaching consequences. He agreed that it would be wise for the Committee to have a timetable for consideration of the question and that it could be discussed at the resumed session. He also added that the issue could be linked to the possible creation of a D-3 level post.

36. Mr. MERIFIELD (Canada) said that his Government was having to cut its contribution to the United Nations by 10 per cent, while the salaries of all government officials had been frozen in absolute terms for the next two years. In those circumstances, he could not approve unaccountable expenditure at the United Nations. Representation allowances were not part of a salary and full accountability was essential.

37. Ms. SHENWICK (United States of America) said that the aim of her delegation was not to cut its contribution but to assist the Secretariat in meeting its goals. She asked how the Secretariat could be sure that the allowances were being used for their intended purpose, namely to facilitate the conduct of official business outside official areas, unless the officials concerned were accountable and the funds themselves were reimbursable.

38. Mr. IRUMBA (Uganda) felt that a certain amount of flexibility was needed on the question of accountability and that the officials concerned should not be hampered in their work by excessive scrutiny of minor expenses. He favoured deferring a decision until the resumed session, when the matter could be discussed in the context of the Secretary-General's most recent proposals on restructuring.

39. Mr. STITT (United Kingdom) supported the recommendation of the Advisory Committee and agreed that a decision should not be taken yet but in the light of the ongoing restructuring process. He trusted that the Secretariat would prompt the Advisory Committee to deliver a substantive opinion on the matter in due course.

40. Mr. TEIRLINCK (Belgium) agreed with the Acting Controller that the Committee needed to give serious consideration to the possible consequences of the proposals put forward by the representatives of the United States and Canada. Perhaps the question could be taken up in informal consultations. For his part, he agreed with the proposal by the representative of Uganda that the matter should be deferred until the resumed session.

41. Mr. INOMATA (Japan) said that, although there appeared to be a consensus in favour of deferring the question, at the same time certain delegations were proposing new elements. It was therefore not entirely clear what matters were to be deferred. He proposed that the whole question should be deferred and reviewed in the context of the General Assembly's further discussions on the restructuring of the Secretariat at its current session.

42. Mr. STITT (United Kingdom) said that the Committee should be careful not to overburden the proposed resumed session, which in his understanding was intended to deal solely with a number of revised estimates. The Secretariat might decide subsequently whether such a course was necessary and appropriate, but the Committee ought not to call for it prematurely.

43. Mr. MICHALSKI (United States of America) said that his delegation wanted the Committee to agree in principle that the staff members receiving the

(Mr. Michalski, United States)

benefits should be held fully accountable and that the payments in question should be reimbursable, even if no action was to be taken on the level of payments at the current stage. He could agree that the matter should be taken up at the next resumed session, provided the Secretary-General put forward specific proposals to ensure full accountability.

44. Account should also be taken of the provisions of section V of resolution 45/241, which requested the International Civil Service Commission to reconsider the remuneration of the staff in question with reference to remuneration levels in the comparator civil service.

45. Mr. INOMATA (Japan) questioned the use of the term "resumed session", since the period in question would actually be part of the current session. Since the matter was closely related to the restructuring process, and as the revised estimates concerning the second stage of restructuring would be available in February 1993, the Committee should recommend that the question should be reconsidered in the context of the General Assembly's further discussion on restructuring of the Secretariat. The question of accountability could be discussed at the same time.

46. Mr. MERIFIELD (Canada) said that his delegation was prepared to agree to defer the issue of representation allowances on the understanding that the Committee would also consider the relationship of those allowances to the salary and benefits package allocated to senior officials, including the question of whether representation allowances should be accountable.

47. The CHAIRMAN suggested that the Committee should adopt the following decision:

> "The Fifth Committee recommends to the General Assembly that consideration of the question of representation allowance for under-secretaries-general and assistant secretaries-general and hospitality for official functions be deferred and further reviewed, taking into account the views expressed by delegations during the consideration of this item at the forty-seventh session, as soon as possible in the light of future decisions on restructuring."

48. It was so decided.

49. Mr. NA CHAMPASSAK (Australia) pointed out that any decision on the subject of allowances at the assistant secretary-general and under-secretary-general levels taken in the context of the restructuring process would affect other parts of the common system, where no restructuring was under way.

50. Mr. MICHALSKI (United States of Amercia) said, in explaination of his position after the decision, that, while his delegation did not think the issue merited consideration at the resumed session of the General Assembly, it

(Mr. Michalski, United States)

had gone along with the decision in the hope that other delegations would show the same flexibility in connection with other issues which the United States might wish to have discussed at the resumed session.

AGENDA ITEM 108: ADMINISTRATIVE AND BUDGETARY COORDINATION OF THE UNITED NATIONS WITH THE SPECIALIZED AGENCIES AND THE INTERNATIONAL ATOMIC ENERGY AGENCY (A/47/443, A/47/593 and Corr.1, A/47/776)

AGENDA ITEM 109: JOINT INSPECTION UNIT (A/47/16 Part I, A/47/34, A/47/119, A/47/276, A/47/373; A/46/34, A/46/219)

51. Ms. MILLS (Deputy Controller), speaking on agenda item 108, introduced on behalf of the Administrative Committee on Coordination two reports submitted to the Committee for information on the budgetary and financial situation of the organizations of the United Nations system. It would be recalled that in previous years such statistical information had been included in reports produced by the Advisory Committee. At the request of the Advisory Committee, that task had been taken over by the Administrative Committee. In view of the decision, taken by the Fifth Committee at its previous session, to biennialize its work programme, the first of those reports (A/47/593) had not been issued for the forty-sixth session of the General Assembly but was being submitted at the forty-seventh session. The second report (A/47/746) had been circulated to delegations that morning. The only action requested from the Committee was to express its views, if any, on how the data presented in the reports might be improved and whether any additonal areas of statistical information should be incorporated in future reports.

52. Turning to the report of the Secretary-General on accounting standards (A/47/443), she recalled the terms of General Assembly decision 46/445 and stressed that the set of accounting standards being developed was intended to apply not only to the United Nations and its subsidiary programmes but also to the specialized agencies. For that reason, the task was not one that could be accomplished very rapidly. Referring to paragraph 7 of the report, she said that a third meeting of the Working Party on Accounting Standards had taken place, as scheduled, from 1 to 3 December 1992. The Secretary of the Panel of External Auditors had indicated to the Consultative Committee on Administrative Questions that the Panel was very pleased to see the organizations moving so expeditiously to produce a draft which would provide a sound basis for fully developed United Nations system accounting standards. It was hoped that a set of standards would be ready in time for the forty-eighth session of the General Assembly. The Committee was invited to take note of the plans for further action set out in the report.

53. Mr. Dinu (Romania) took the Chair.

54. Mr. MERIFIELD (Canada) asked why the request to the Secretary-General to appoint a consultant to propose a set of accounting standards, contained in General Assembly decision 46/445, had apparently not been implemented and why the report made no mention of the matter.

55. Ms. DAES (Vice-Chairman, Joint Inspection Unit), speaking on agenda item 109, introduced the reports of the Joint Inspection Unit to the forty-sixth and forty-seventh sessions of the General Assembly (A/46/34 and A/47/34) on behalf of the Chairman of the Unit. It would be noted that the current session coincided with the expiry of the terms of office of four Inspectors, and that five new Inspectors, appointed by the General Assembly in accordance with article 3 of the statute of the Joint Inspection Unit, would assume their duties on 1 January 1993. In addition to the reports, the Committee also had before it a document containing the work programme of the Unit for 1992 and the preliminary work programme for 1993-1994 (A/47/119). In accordance with article 9 of the statute of the Unit and in line with established practice, the work programme had been drawn up after consultations with participating organizations and other competent bodies, including the Advisory Committee, and reflected proposals made by several of them.

56. In response to the wish of the General Assembly as expressed in various resolutions, administrative, budgetary and management issues had continued to receive special attention. In that connection, she wished to mention that the Unit had made a substantial contribution to the introduction of technological innovations within the United Nations system, notably through its reports on the use of computers and optical disc technology. As the Under-Secretary-General for Administration and Management had informed the Committee at an earlier meeting, the optical disc project was being implemented by the United Nations Secretariat despite some earlier reservations.

57. After briefly reviewing the recently completed and current activities of the Unit, she said that at a time of growing demands and limited or dwindling resources, the United Nations could not afford to respond to global challenges by freely creating new institutions but had to use its energy on finding ways and means of making existing institutions work more efficiently. That did not only mean obtaining better results from work done under existing mandates but also meant having the professional strength, creativity, vision and resilience to take on additional and more complex responsibilities. The Unit was determined to make its future work even more relevant to the needs of Member States and its participating organizations, inter alia by improving the methodology employed in its reports and studies. In that connection, she drew attention to Part II, paragraphs 17 to 27, of the annual report of the Unit for 1990-1991 (A/46/34) and said that the Inspectors remained committed to an expanded dialogue and active consultations with competent bodies.

58. The Unit would intensify its efforts to work closely with the Board of Auditors and would welcome a closer operational relationship with the Advisory Committee. It was hoped that greater coordination and cooperation would not only help the Unit to contribute more effectively to the Organization's expanding responsibilities and operations but would also enhance the Unit's accountability to the Committee and the governing bodies of the participating organizations. However, revitalization of the Unit also required

(Ms. Daes)

strengthening of its secretariat resources. Over the years there had been very little, if any, improvement in the staff situation of the Unit. Compared with the increased workload and scope of activities, the Unit's secretariat size was relatively small. In that connection, she reiterated the proposals contained in Part I, paragraphs 12 to 15, of the annual report for 1990-1991 (A/46/34).

59. Recalling that the General Assembly at its previous session had decided to consider the desirability of biennializing the item under consideration as a measure designed to improve the work situation of the Fifth Committee, she pointed out that article 10 of its statute required the Unit to report to the General Assembly annually. Accordingly, the Unit would continue to do so, without prejudice to General Assembly resolution 46/220.

60. Pursuant to decision 46/446 requesting the Advisory Committee, acting within its mandate and with due respect to the statute of the JIU, to examine the functioning of the Unit with a view to enhancing its productivity and performance, and to report to the General Assembly at its current session, a joint Unit and Advisory Committee meeting had been held at Geneva from 8 to 11 June 1992. The discussion had covered a wide range of the Unit's activities under its statute and relevant General Assembly resolutions. The Inspectors had welcomed the meeting as a further opportunity for dialogue and consultations with related bodies throughout the United Nations system. The Unit was well aware of the increased cost-saving role it had to play as a service of the Member States in general and of the Fifth Committee in particular. Internal action being taken to revitalize the Unit's performance included a more long-term approach to the development of its work programmes.

61. In conclusion, she stressed the role of the Unit, a truly independent system-wide investigative, inspection and evaluation body, in a world system which demanded greater efficiency and transparency than ever before. The Unit stood ready to contribute more effectively to the process of making the United Nations system more responsive to the international community's needs.

62. Mr. MORCZYNSKI (Poland) said that Poland had always attached great importance to the work of the Joint Inspection Unit and was prepared to consider specific proposals relating to ways and means of strengthening it and improving its productivity and performance, thereby contributing to the implementation of a number of General Assembly resolutions on JIU, in particular decision 46/446, and to meeting the new and increased requirements and challenges.

63. JIU had an impressive record; a large number of the recommendations in JIU reports had resulted in substantial cost savings, as noted in paragraph 60 of its most recent report (A/47/34). His delegation welcomed JIU's project to analyse and quantify those savings. It was therefore convinced that the best course of action was to build on and utilize more extensively the accumulated experience and potential of JIU.

(Mr. Morczynski, Poland)

64. It was clear from the two JIU reports that JIU itself was profoundly aware of the need for self-improvement and adaptation to current needs, was willing to enhance its performance and had a realistic and comprehensive programme to achieve that objective. He hoped that the five new Inspectors appointed in 1992 would strengthen that ongoing process and that JIU would soon be able to report on some tangible results of the measures being taken.

65. The responsibilities and functions of the Inspectors were established in the statute. They had the broadest powers of investigation and provided an independent view aimed at improving management and achieving greater coordination between organizations of the United Nations system. JIU functions were both extensive and generally formulated. Such a formulation allowed flexibility, and at the same time called for more precision and specificity. JIU's existing internal guidelines and procedures for the conduct of inquiries and investigations were helpful in achieving that goal; however, more was needed to formalize the ways, means and operational tools of JIU, taking into account JIU's potential, the actual needs of Member States and secretariats, and the functions of existing bodies. The Committee for Programme and Coordination, in its report (A/47/16, Part I, para. 185), had drawn attention to the need to clarify the different concepts of evaluation, the monitoring of performance and inspection. Yet neither the Financial Regulations and Rules of the United Nations nor the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation contained any mention of JIU's functions, responsibilities or prerogatives. In constrast, the Financial Regulations and Rules of the United Nations dwelt in great detail on the auditing functions of the United Nations. Thus there was a clear need to concretize and formalize the relevant stipulations on the functions which JIU should perform. It would send a signal to all concerned, especially secretariat officials, that Member States insisted on the implementation of JIU's functions and would also help JIU focus and concentrate better on actual concerns of Member States and secretariats.

66. JIU's programme of work must reflect the major concerns of Member States and the needs of the secretariats of participating organizations. A more systematic analysis of the debates of the relevant bodies of such organizations, and of the Fifth Committee, plus more consultations, would help in identifying those concerns. His delegation also encouraged active participation of the Inspectors in the work of the Committee.

67. If the work programme of JIU was set in greater degree by Member States and the legislative bodies of the participating organizations, JIU would be able to function more expressly as a mechanism of intergovernmental control and supervision. To that effect, the General Assembly should submit requests to JIU for specific reports. In the past, acting on such requests, JIU had produced highly regarded reports on the use of experts and consultants and on overall office space allocation.

(Mr. Morczynski, Poland)

68. There should be greater cooperation of JIU with such bodies as the Advisory Committee and the Board of Auditors. His delegation welcomed the very constructive joint JIU/Advisory Committee meeting in June 1992. JIU should further investigate the administrative, budgetary and coordination issues identified by the Advisory Committee in its reports.

69. His delegation welcomed the changes introduced by JIU in the content and presentation of its reports, and encouraged it to make further efforts to shorten the reports and give more attention to the formulation of specific, action-oriented and implementable recommendations than to research aspects.

70. Mr. Zahid (Vice-Chairman) resumed the Chair.

71. Mr. STAVRINOS (Cyprus) said that his delegation had carefully studied both the previous and current reports of the Joint Inspection Unit (A/46/34 and A/47/37). The growing and more complex demands that were being made on the United Nations made the role of the Unit more significant than ever, and its studies and recommendations on administrative and managerial issues were an indispensable practical contribution to increasing the productivity of the United Nations system and to economizing its limited resources. The joint meetings and consultations of the Unit and its participating organizations and the inclusion of relevant conclusions for its work programme should be an example to other United Nations bodies in the effort to avoid duplication and overlapping.

72. A careful study of the two reports revealed a significant improvement, which was apparent in the working methods and systematic organization of the Unit and which had led to conciseness and accuracy in its recommendations. His delegation fully supported the recommendations made by the Unit in its reports and was convinced that their prompt implementation would benefit the difficult task of revitalizing the Organization. In particular, the Unit's studies on the control and limitation of documentation deserved full implementation in view of the financial difficulties facing the Organization.

73. Ms. RODSMOEN (Norway), speaking on behalf of the Nordic countries, welcomed the concise factual reports provided by the Administrative Committee on Coordination regarding the budgetary and financial situation of organizations of the United Nations system (A/47/593 and A/47/746). The growing dependence of the system on extrabudgetary resources, which far exceeded the regular budget, on such clear and thorough reporting and on summarizing the information available throughout the system made such a single concise document essential.

74. The Nordic countries believed that, in line with the biennial work programme of the Fifth Committee, the statistical report should be submitted every second year and should contain information on assessment rates, assessed and voluntary contributions and staffing levels for the whole United Nations system. The report could also provide less frequent information on specific

(Ms. Rodsmoen, Norway)

topics such as the size of the working capital funds of each programme, fund and agency and the rate of collection of assessed contributions.

75. She welcomed the updated statistical information provided by the most recent report of the Administrative Committee (A/47/746). As United Nations accounts were closed on 31 March of each year, it should be possible to summarize the figures for the previous year during the latter part of the General Assembly session, and such an updated report by the Administrative Committee could establish itself as the essential biennial report on the main figures of the United Nations system.

76. The Committee on Contributions included a separate addendum from time to time showing the size of cash payments received in respect of assessed and voluntary contributions. That very useful information could perhaps be provided every second year as an annex to the statistical report of the Administrative Committee rather than an addition to the reports of the Committee on Contributions. Lastly, it would be helpful for references to previous years' reports and to General Assembly decisions - unfortunately lacking in document A/47/593 - to be included in future reports.

77. With regard to the report of the Secretary-General on accounting standards (A/47/443), the Nordic countries shared the concern expressed by the Canadian delegation over the apparent failure, counter to decision 46/445 taken the previous year, to appoint a consultant to propose a set of accounting standards for common application in the United Nations system. No explanation for that failure was given by the Secretary-General in the said report.

78. The Nordic countries welcomed the assurances given by the Deputy Controller that substantial results on common accounting standards could be expected at the forty-eighth session of the General Assembly.

79. Mr. Dinu (Romania) resumed the Chair.

AGENDA ITEM 111: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS (A/47/11) (continued)

80. The CHAIRMAN recalled that, when agenda item 111 had last been discussed, the Committee had agreed to invite a member of the Secretariat to answer relevant questions. He had consulted various interested delegations before contacting the United Nations Legal Counsel, who had said that he would be prepared to entertain any questions from the Fifth Committee. Given his official capacity, his replies would have the character of legal opinion; that being so, in accordance with the procedure followed by the Office of Legal Affairs a formal request for replies to questions of a legal nature would have to be addressed by the Fifth Committee. It had been the Chairman's understanding that, on Thursday, 3 December 1992, the Committee had decided to invite the Legal Counsel, although he had not been able to confirm that request. Should the Committee take a formal decision, the Legal Counsel would be ready to provide answers to any questions it might wish to raise.

81. Mr. STITT (United Kingdom) thanked the Chairman for his efforts and suggested that the Committee might need time to decide on how to proceed, and that it should take up the matter again at its next meeting.

82. Ms. SHENWICK (United States of America) said that her delegation was confused as to why the Committee could not obtain the information it required. The issue was basically a political and not a legal one. Her delegation felt strongly that any information needed by the Committee should be made available to it. It appeared that the Secretariat was being excessively technical on the matter.

83. Mr. IRUMBA (Uganda) said that it would be advisable to follow the course of action suggested by the delegation of the United Kingdom. However, he was somewhat confused by the response of the Legal Counsel which seemed tantamount to a refusal to answer questions.

84. Mr. FONTAINE (Cuba) said that there were two facets of the problem: first of all, the Secretariat could ascertain whether there was a precedent to justify the need for a decision to be taken by the Committee enabling the Legal Counsel to address it; secondly, the substantive issue included a definition of the status of the Committee members. His delegation was uncertain whether the question of the status of United Nations members was a matter for the Fifth Committee or for another organ. Accordingly, his delegation shared the view of the United Kingdom delegation that consideration of the item should be deferred until the next meeting of the Committee.

85. Mr. DEINEKO (Russian Federation) said that the point at issue was the right of each country to raise questions and obtain answers, which was apparently not being respected. He recalled that the Legal Counsel had been present when the question of privileges and immunities had been discussed, and the presence of a representative of the relevant substantive department of the Secretariat was essential when such issues were discussed. He recalled that the Controller had been present when the scale of assessments was being discussed and had suggested that, as the questions raised by Belarus and Ukraine required an expert opinion, the Committee might follow the procedure used in respect of the programme budget and seek the opinion of the Controller, who in turn could address the Legal Counsel. However, as the issue was a complex one and involved issues of precedent, he supported the suggestion of the United Kingdom delegation that its consideration should be postponed until the next meeting.

86. Miss SHITAKHA (Kenya) said that the United States delegation had raised an important issue concerning the apparent refusal of the Legal Counsel to answer questions. She recalled that other Secretariat officials attended meetings of other Committees and she shared Cuba's wish to know whether there was any precedent or, more important, any rule that prevented the Legal Counsel from attending. It would be preferable to defer consideration of the item until the next meeting, although she did not wish to establish a precedent whereby delegations wishing to put questions to the Legal Counsel would require a decision of the Committee in order to obtain a legal opinion.

87. Mr. BATIOUK (Ukraine) said that the matter, which had initially concerned Ukraine and Belarus, was one of concern for the Fifth Committee as a whole. It seemed to him from his own correspondence with the Legal Counsel that there was some confusion in the mind of the Legal Counsel himself as to whether he expressed a legal opinion, advice or views. However, whatever the nature of his replies, it was essential for him to submit them to the Committee. Accordingly, and in view of the complex nature of the matter, it should be addressed by the Committee at its next meeting.

88. Mr. MERIFIELD (Canada) shared the concerns of a number of delegations that the Committee had made a request for the Legal Counsel to attend its meeting and he had not done so. If he was unable to attend the Committee's meeting, he should explain the reasons to the Committee.

89. Mr. BELIAYEV (Belarus) emphasized that the issues being discussed by the Committee concerned questions that had been raised by his delegation, which was grateful to the Chairman for his untiring efforts to obtain answers. His delegation could not leave its questions unanswered and felt that, as no solution had been found to the problem, it should be addressed by the Committee as the first item at the next meeting.

90. The CHAIRMAN explained that, in his conversations with him, the Legal Counsel had said that he would speak at any time and on any matter of concern to the Committee, but that he needed a formal request for a legal opinion, which the Chairman had not been able to confirm. The Legal Counsel was aware of all the comments and questions that had risen in the debate of the Committee. He would inform the Legal Counsel of the discussion that had taken place at the current meeting and suggested that the Committee defer the item until its next meeting.

The meeting rose at 6.30 p.m.